



Minutes of Meeting
CITIZENS' EFFICIENCY COMMISSION
June 1, 2016

ATTENDANCE

Citizens' Efficiency Commissioners

<input checked="" type="checkbox"/>	Larry Bomke	<input type="checkbox"/>	Jackie Newman
<input checked="" type="checkbox"/>	Josh Collins	<input checked="" type="checkbox"/>	Robert Plunk
<input checked="" type="checkbox"/>	Kevin Dorsey	<input checked="" type="checkbox"/>	J.D. Sudeth
<input checked="" type="checkbox"/>	Karen Hasara	<input checked="" type="checkbox"/>	Robert Wesley
<input checked="" type="checkbox"/>	Mike Murphy		

Others

Byron Deaner Sangamon County Supervisor of Assessments
Norm Sims – SSCRPC
Molly Berns – SSCRPC

I. CALL TO ORDER

Chair Mike Murphy called the meeting of the Citizens' Efficiency Commission to order.

II. ROLL CALL AND APPROVAL OF ABSENCES

Chair Murphy announced that Ms. Jackie Newman had contacted him and would not be in attendance for the meeting.

III. APPROVAL OF MINUTES

Chair Murphy asked if there were any additions or corrections to the minutes of the May 11, 2016, regular meeting. Mr. Robert Plunk noted a modification to page 2, Section D. Developing Linkages with Townships. Hon. Karen Hasara moved to approve the minutes as amended. Dr. Kevin Dorsey seconded the motion, and the minutes were approved.

IV. INTRODUCTIONS AND ANNOUNCEMENTS

Ms. Molly Berns announced that WICS ABC Newschannel 20 had contacted her about today's meeting agenda. The reporter would like to be notified when the meeting is not just an informational meeting.

V. REPORTS OF OFFICERS

Chair Murphy stated that he telephoned Mr. Brian McFadden about the referendums. Also, Murphy noted that Mr. JD Sudeth suggested that Fire Protection board members be elected not appointed.

VI. GUEST SPEAKER - SANGAMON COUNTY SUPERVISOR OF ASSESSMENTS, BYRON DEANER

During the discussion and in response to various CEC members' inquiries, Mr. Bryon Deaner indicated the role of the County Assessments' office is to administer the property tax cycle. This is a challenging cycle because a tax cycle is two years long and there are two different cycles going on at one time at any point in a calendar year. He discussed that annually there is a



meeting with the township assessors to go over rules and expectations for the next cycle. The 2016-2017 Board of Review process has been completed.

Mr. Deaner discussed the relationship between the county assessor and the township assessors. The Supervisor of Assessments' office is a resource for all the 26 township assessors. Currently there are 18 township assessors. The other townships have contracted assessors. The township assessors are elected every four years. Several assessors have been elected several times.

Mr. Deaner explained that to be on the ballot, an assessor must be pre-certified by Illinois Department of Revenue (IDOR). They must pass a certification class, be a registered appraiser or pass a certification regime with the Illinois Property Assessment Institute to be a Certified Illinois Assessment Officer. Most assessors take two classes with IDOR; very few assessors are certified registered appraisers or Certified Illinois Assessment Officers.

Mr. Deaner stated currently 4 townships (Divernon, Curran, Auburn, and Clear Lake) do not have an elected township assessor, so they either sub-contract this function out or join a multi-jurisdictional township and consolidate into one office. Most choose to sub-contract the job out because the townships do not like to give up the responsibilities of this position.

Mr. Deaner stated he believes it is hard to get qualified people to run for this position because the pay is usually not commensurate with the amount of work, it is an elected office and terms are 4 years, and it is not a popular position among the neighbors. Additionally, the pre-qualification of being certified is an expense that may not yield a job if the candidate is not elected.

There was some discussion about Clear Lake Township. Mr. Robert Plunk stated no one wanted to run for the position, so they contracted it out with Ms. Tammy Britz. She was an assessor in another township but she knew everyone from that township so it was difficult. She now does it on a contractual basis. Chair Murphy said that Ms. Britz was contracted with Divernon as well.

Senator Larry Bomke stated the CEC has been concentrating on the tax collector and inquired as to if the tax assessors were abolished which office would be responsible for the task? Hon. Karen Hasara stated that currently there are a lot of bills and resolutions in the House to deal with issue.

Mr. Deaner said the Supervisor of Assessments would be responsible for the task. Currently the 18 assessors have a variety of styles of assessing the same house. Mr. Deaner stated that the county should be able to have 4 to 6 employees and a good software platform to do all the assessments efficiently, which would make assessments fairer for tax payers. There would be an initial cost to update the current system with the new system.

Mr. Deaner noted that the Supervisor of Assessments has no real authority over the Township Assessors. He does recommend solutions, answer questions, solve issues and supervise them.

Mr. Deaner explained that there is a Board of Review process that will mediate and make a fair evaluation decision based upon the evidence, so the decision is non-biased.

Mr. Robert Wesley clarified that the Supervisor of Assessments does not have authority over the assessors, but does have authority over the assessments. The Board of Review is complaint driven.

Mr. Norm Sims expressed concern about the only test currently in place to ensure the assessors are adequate and consistent when assessments are over turned, when the Board is looking at



them on case by case basis. Mr. Sims questioned the procedure if a trend was to be seen on a particular assessor.

Mr. Deaner stated there is a Sales Ratio Study, which compares real estate sales prices to market values calculated by local assessors to measure the overall accuracy of their appraisals. The study ensures property assessments are consistent across the state annually.

Senator Bomke asked the percentage of assessments over turned yearly.

Mr. Deaner estimated 48% of the cases are overturned in favor of the property owner which is a miniscule amount of complaints a year. Most of the time assessors do not attend the hearing; the more information provided to the Board the better the results.

Mr. Deaner explained the Board of Review is appointed by County Board. Although there are no qualifications, the County Board attempts to appoint members to balance the Board so the areas of residential, commercial, and farmland are all represented.

Mr. Deaner explained the Supervisor of Assessments is required by state law to be certified and to complete extensive tests given by IDOR. Mr. Deaner stated the County Clerk is the Capital Township Assessor. The County Clerk must pass a certification regime with the Illinois Property Assessment Institute to be a Certified Illinois Assessment Officer. Mr. Deaner stated that the County Clerk has either 2 or 3 assessors for Capital Township. Mr. Deaner stated that on a daily basis the Sangamon County Assessor and the Sangamon County Clerk interact together.

Mr. Wesley asked about the working timeframe of the Board of Review.

Mr. Deaner explained the Board of Review works approximately 26 full-time days. Each case is given approximately ten minutes which totals to approximately 1250 cases that are covered by the Board of Review each year.

Mr. Wesley asked if this assessment system was efficient in Mr. Deaner's opinion. Mr. Wesley explained efficient meaning does it get the job done well, but does it serve the people well, and is there a better way to do the assessments. Mr. Wesley explained the Sangamon County Treasurer has divulged that his department could do the collections, which would not cost the county any more money and it would save the townships money. Mr. Wesley stated that this was kind of the same question.

Mr. Deaner stated the Illinois tax system is incredibly complicated. Mr. Deaner explained to be more efficient at a local level, his biggest concern is consistency of assessments from one side of the county to the other side. For example around Lake Springfield there are four townships and four township assessors assessing lakefront property four different ways. There is only really one way to assess a property. But assessors use different sales samples, sales comps, building permits, and some evaluations so this skews the results. Eliminating township assessors will even out the data; however an infrastructure must be in place so the transition is smooth. There will be some townships in which the property taxes will be raised and some that will be lowered; this is evident in the past reports of the sales ratio studies.

After much discussion the group agreed having a central location would be a benefit to the citizens of the county. The location would serve as a single point of contact with approximately 4 to 6 employees instead of eighteen part-time township assessors spread throughout the county. The location would utilize certified mass appraisal system software that would ensure the law is applied evenly to all the assessments. A notable difference between the elected assessors and



the contracted assessors is that the contracted assessors provide quality information to the board, tend to be more accurate with the assessments and are more diligent with their approach with each case.

The following questions were asked, how does one test the accuracy of the assessments: not only for efficiency but for effectiveness, what happens when a township assessor's assessments are well above or below the mean on a regular basis, because the assessments are not published so the public would know at the time of election that this township assessor's assessments are always above or below?

One way of knowing if a township assessor is always under or over assessing is by looking at the tax bill. Every year there are township factors that are tagged on to a tax bill. If the assessor is under assessing then the factor is greater than one which will result in an increase in the taxes. In theory, if a township consistently gets a factor greater than one, then the tax assessor is not doing his/her job.

The factor is an average of the comparable sales that IDOR sets and is used once for the current tax year. IDOR tracks every sale in every township. There is a tolerance with the IDOR of about 5% above or below. An assessor assesses every piece of property every four years.

If not happy with the Sangamon County Board of Review decision, a taxpayer has the right within 30 days to appeal that decision to the Illinois Property Tax Appeal Board at the IDOR. There is a backlog of about 3 or 4 years, so the next 4 tax years you must keep filing to hold your place.

VII. DISCUSSION AND DETERMINATION OF REFERENDUMS (WRITTEN BY AUGUST 9, 2016)

The commissioners agreed that Chair Murphy would email Mr. Andy Van Meter and Mr. McFadden three non-binding referendums.

After discussion the group agreed on the following three non-binding referendums:

- Shall the Sangamon County Board have the authority to abolish or combine the townships and/or township functions such as the township collectors and assessors?
- Excluding the Springfield Fire Department, shall the Sangamon County Board have the authority to combine two or more of the 25 existing fire protection districts?
- Shall all fire protection district trustees be elected rather than appointed?

VIII. DISCUSSION OF TASKFORCE WORK PLANS

A. Regional Leadership Council as Strategic Partner - Higher Ed Institutions as Strategic Partner – Robert Plunk & Jackie Newman

No report given.

B. Sewer Transfer Study – Dr. Kevin Dorsey & Chair Murphy

No report given.

C. Developing Legislative Linkages - Hon. Karen Hasara & Sen. Larry Bomke

No report given.

D. Developing Linkages with Townships - J.D. Sudeth & Chair Murphy

No report given.



E. Developing Linkages with Fire/EMS – Robert Plunk & Robert Wesley

No report given.

F. Create Network of Business Leaders - J.D. Sudeth & Josh Collins

No report given.

G. Regional Policing Study – Hon. Karen Hasara & Sen. Larry Bomke

No report given.

IX. OTHER SPECIAL REPORTS

There were no other special reports.

X. UNFINISHED BUSINESS

There was no unfinished business.

XI. NEW BUSINESS

- A.** Next Meeting Date – July 13, 2016, at 3:00 p.m. until 5:00 p.m.

XII. PUBLIC COMMENTS

There were no public comments.

XIII. ADJOURNMENT

Chair Mike Murphy asked if there were any further comments. There being none, he called for a motion to adjourn. Mr. Josh Collins motioned to adjourn. Mr. J.D. Sudeth seconded the motion. There being no further business, the meeting was adjourned.

Respectfully Submitted,

Gail Weiskopf
Acting as Recording Secretary